

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (CGM)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,
and Bernard L. Madoff,

Plaintiff,

v.

BANCO GENERAL, S.A., and BG VALORES,
S.A., f/k/a WALL STREET SECURITIES, S.A.,

Defendants.

Adv. Pro. No. 12-01048 (CGM)

**DECLARATION OF JOSHUA E. ABRAHAM, ESQ.
IN SUPPORT OF DEFENDANTS' MOTION TO DISMISS**

I, Joshua E. Abraham, declare the following under penalty of perjury pursuant to 28 U.S.C. § 1746:

1. I am duly licensed and admitted to practice law in the State of New York, and I am a counsel with the law firm Butzel Long P.C., attorneys for Defendants Banco General, S.A. and BG Valores, S.A. f/k/a Wall Street Securities, S.A. I respectfully submit this declaration in support of the Defendants' Motion to Dismiss the Complaint.

2. Attached hereto as **Exhibit A** is a true and correct copy of the Fairfield Amended Complaint,¹ *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. July 20, 2010), ECF No. 23 (without exhibits).

3. Attached hereto as **Exhibit B** is a true and correct copy of the Fairfield Settlement Agreement, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. May 9, 2011), ECF No. 69-2. The Fairfield Settlement Agreement was approved by this Court. *See* Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. June 7, 2011), ECF No. 92.

4. Attached hereto as **Exhibit C** is a true and correct copy of the Fairfield Second Amended Complaint, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. Aug. 28, 2020), ECF No. 286 (with Exhibits 5, 6, 8, 10, 12, 13, 14, and 21).

5. Attached hereto as **Exhibit D** is a true and correct copy of the First Amended Complaint in *Fairfield Sentry Ltd. v. Citco Global Custody NV*, No. 19-1122 (Bankr. S.D.N.Y. Nov. 26, 2019), ECF No. 19.

¹ Capitalized terms not defined herein shall have the same meaning as ascribed in the motion to dismiss the Complaint.

Dated: New York, New York
November 7, 2022

By: /s/ Joshua E. Abraham
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